

Conference

Court of Justice of the European Union: Recent VAT Case Law

January 24-26, 2024

Program

WEDNESDAY, JANUARY 24, 2024

- 17.30 **Inaugural Lecture Prof. Spies**
 „Member States’ Leeway when Implementing and Applying
 VAT Law”
 at the Ceremonial Hall 2, LC Building, Welthandelsplatz 1, 1020 Vienna
- 18.30 **Welcome Reception**
 Venue: Institute for Austrian and International Tax Law, WU
 Building D3, 2nd floor, Welthandelsplatz 1, 1020 Vienna

THURSDAY, JANUARY 25, 2024

Working sessions will take place on the campus of WU, LC building, in
Ceremonial Hall 1, room LC.0.001.

- 08.30 – 09.00 Registration
- 09.00 **Conference opening**
- 09.00 – 10.45 **Session 1: Proceedings at the Court of Justice of the**
 European Union
- Chair: Karoline Spies & Michael Lang, *Institute for Austrian*
 and International Tax Law, WU
- Keynote paper: **Paper 1: Reform Proposal to Transfer**
 Jurisdiction for Preliminary Rulings to the
 General Court
- Author: Peter Wattel, *Supreme Court of the Netherlands /*
 University of Amsterdam

Keynote paper: **Paper 2: Relevance of Advocates General and Their Opinions in EU (VAT) Law**

Author: Charlène Herbain, *UCLouvain*
Fabrice Pezet, *Université de Paris-Est Créteil-
Faculty of Law*

Panel: Elisabeth Tichy-Fisslberger, *judge at the
General Court*
David Hummel, *Référéndaire at the cabinet of AG
Kokott at the Court of Justice of the European
Union and University of Leipzig*
Christoph Wäger, *German Federal Fiscal Court*

10.45 – 11.15 Coffee Break

11.15 – 13.00 **Session 2: Substance over Form in EU VAT law**

Chair: Alexander Rust, *Institute for Austrian and
International Tax Law, WU*

Two papers on the topic "**Substance over Form in EU VAT law**"
from different angles:

Authors: Caroline Heber, *University of Vienna*
& Christian Sternberg, *Regional Tax Court of
Münster*

Jeroen Bijl, *Nyenrode Business University*

Panel: Rebecca Millar, *University of Sydney*
Ilse Verouden, *Ministry of Finance Netherlands*
Karl-Heinz Haydl, *Global VAT/GST Practitioner,
Business at OECD VAT/GST Chair*

13.00 – 14.30 Lunch Break

14.30 – 15.45 **Session 3: Taxable Persons and Related Issues in VAT Law –
Recent Case Law of the CJEU**

Chair: Antonio Victoria-Sanchez, *European Commission*

Keynote paper: **Taxable Persons and Related Issues**

Author: Sebastian Pfeiffer, *Austrian Federal Fiscal Court*

Panel: Elze Terra, *Booking Holdings*
Kerstin Alvesson, *Swedish Tax Administration*
Walter Hellerstein, *University of Georgia*

Cases: C-519/21 DGRFP Cluj
C-616/21 Gmina L.
C-612/21 Gmina O.
C-365/22 Belgian State
C-108/22 Dyrektor Krajowej Informacji Skarbowej

15.45 – 16.15 Coffee Break

16.15 – 17.30 **Session 4: Taxable Transactions in VAT Law -
Recent Case Law of the CJEU**

Chair: Klara Kronsteiner, *European Commission*

Keynote paper: **Taxable and Non-Taxable Transactions**

Author: Giorgio Beretta, *University of Amsterdam*

Panel: Joe Marden, *Shell*
Dominika Pach, *Adient and Kozminski University*
Marcos Alvarez, *Spanish Tax Administration*

Cases: C-695/20 Fenix International
C-677/21 Fluvius Antwerpen
C-344/22 Gemeinde A
C-713/21 Finanzamt X
C-282/22 Dyrektor Krajowej Informacji Skarbowej
C-505/22 Deco Proteste - Editores

18.30 Meeting Point / boarding bus for Departure at Bassena hotel

19.30 **Typical Viennese Heurigen Dinner at 10er Marie**
by invitation of the Mayor of Vienna

22.30 Boarding bus - return to Bassena hotel

FRIDAY, JANUARY 26, 2024

09.00 – 10.00 **Session 5: Place of Supply in VAT Law –
Recent Case Law of the CJEU**

Chair: Antonio Victoria-Sanchez, *European Commission*

Keynote paper: **The Place of Supply in EU VAT**

Author: Madeleine Merckx, *Erasmus University Rotterdam/BDO*

Panel: Peter Sanderson, *Sophos*
Francesca Vitale & Agata Veronese, *Agenzia Entrate
Italy*

Cases: C-232/22 Cabot Plastics Belgium
C-532/22 Westside Unicat
C-620/21 Momtrade Ruse

10.00 – 11.00 **Session 6: Tax Base/Tax Rate in VAT Law –
Recent Case Law of the CJEU**

Chair: Claus Staringer, *Institute for Austrian and
International Tax Law, WU*

Keynote paper: **Taxable Amount and VAT Rates**

Author: José Manuel Macarro Osuna, *University Pablo de
Olavide of Sevilla*

Panel: Tiina Ruohola, *Finnish Confederation of Business*
Hans-Joachim Narzynski, *Ministry of Finance
Germany*

Cases: C-180/22 Mensing
C-482/21 Euler Hermes
C-378/21 Finanzamt Österreich
C-453/22 Schütte
C-146/22 Dyrektor Krajowej Informacji Skarbowej

11.00 – 11.30 Coffee Break

11.30 – 12.45 **Session 7: Exemptions in VAT Law –
Recent Case Law of the CJEU**

Chair: Karoline Spies, *Institute for Austrian and
International Tax Law, WU*

Keynote paper: **Exemptions in VAT Law**

Author: Andrea Parolini

Panel: Carlos Gomez Barrero, *Garrigues
Government Official*
Gilles Barbabianca, *Luxembourg VAT Authority*

Cases: C-42/22 Generali Seguros
C-461/21 Cartans Preda
C 239/22 Belgian State and Promo 54
C-516/21 Finanzamt X

12.45 – 13.45 Lunch Break

13.45 – 15.00 **Session 8: Input VAT Deductions in VAT Law –
Recent Case Law of the CJEU**

Chair: Nevia Čičin-Šain, *Institute for Austrian and
International Tax Law, WU*

Keynote paper: **Right to Deduct**

Author: Marie Lamensch, *UCLouvain and Free University of
Brussels, Arteo*

Panel: Lena Odelberg, *Volvo*
Cab Schutte, *Ministry of Finance Netherlands*

Cases: C-512/21 Aquila Part Prod
C-596/21 Finanzamt M
C-127/22 Balgarska telekomunikacionna kompania
C-114/22 Dyrektor Izby Administracji Skarbowej w
Warszawie
C-418/22 CEZAM

15.00 – 15.30 Coffee Break

15.30 – 17.00 **Session 9: Recent Case Law of the CJEU in the Area of VAT –
In Which Direction does the CJEU go?**

Chair: Karoline Spies, *Institute for Austrian and International
Tax Law, WU*

Panel: Ine Lejeune, *Attorney Ine Lejeune bv/PhD Candidate UvA*
Thomas Ecker, *Austrian Ministry of Finance*
David Hummel, *Référéndaire at the cabinet of AG Kokott
at the Court of Justice of the European Union and
University of Leipzig*
Ad van Doesum, *Maastricht University, PwC*

17.00 – 17.30 **Closing Remarks**